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032304
U.S. PTO

March 23, 2004

ATTORNEY DOCKET NO. 02860.0786
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22858 U.S. PTO
10/806175



Mail Stop Patent Application

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

New U.S. Patent Application
Title: PROCESSING APPARATUS, PROCESSING METHOD AND
DIAMOND TOOL
Inventors: 1) Hiroyuki MATSUDA, 2) Shigeru HOSOE and
3) Kazuhiro WADA

Sir:

We enclose the following papers for filing in the United States Patent and Trademark Office in connection with the above patent application.

1. Application- 56 pages, including 9 independent claims and 45 claims total.
2. Drawings- 9 sheets of drawings containing 12 Figures.
3. Declaration and Power of Attorney.
4. Recordation Form Cover Sheet and Assignment to KONICA MINOLTA HOLDINGS, INC.
5. Certified copy of Japanese Patent Application Nos. 2003-087953, filed March 27, 2003 and 2003-302274, filed August 27, 2003.
6. The filing fee is calculated as follows:

Commissioner for Patents

March 23, 2004

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Basic Application Filing Fee					\$770	\$ \$770.00
	Number of Claims		Basic	Extra Claims		
Total Claims	45	-	20	25	x \$18	516.00
Independent Claims	9	-	3	6	x \$86	450.00
<input type="checkbox"/> Presentation of Multiple Dep. Claim(s)					+\$290	
Subtotal						\$ 1736.00
Reduction by 1/2 if small entity						-
TOTAL APPLICATION FILING FEE						\$ 1736.00

7. A check for \$1776.00 is enclosed. The fee includes:

\$770.00 filing fee;
\$966.00 additional claims fee; and
\$ 40.00 Assignment recordation fee.

Applicants claim the right to priority based on Japanese Patent Application Nos. 2003-087953, filed March 27, 2003 and 2003-302274, filed August 27, 2003.

Please address all correspondence with respect to this application to:

Finnegan, Henderson, Farabow,
Garrett & Dunner, L.L.P.
1300 I Street, N.W.
Washington, D.C. 20005-3315

Please accord this application an application number and filing date and record and return the Assignment to the undersigned.

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The Commissioner is hereby authorized to charge any additional filing fees due and any other fees due under 37 C.F.R. § 1.16 or §1.17 during the pendency of this application to our Deposit Account No. 06-0916.

Respectfully submitted,

FINNEGAN, HENDERSON, FARABOW,
GARRETT & DUNNER, L.L.P.

By: David W. Hill
David W. Hill
Reg. No. 28,220

DWH/FPD/sem
Enclosures